

***United States Court of Appeals
for the Second Circuit***



APPENDIX

77-4047

UNITED STATES COURT OF APPEALS

SECOND CIRCUIT

Nicholas Victor Findler

and Catherine Findler,

Petitioners

v.

Commissioner of Internal

Revenue Service,

Respondent

Dkt. No. 77-4047

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Pls

APPENDIX TO THE BRIEFS FOR PETITIONERS

For the Petitioners:

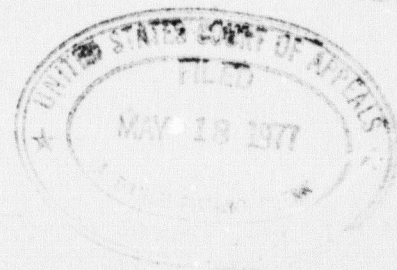
Nicholas V. Findler

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Snyder, NY 14226

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(716) 831-1351 (office)



PAGINATION AS IN ORIGINAL COPY

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UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

NICHOLAS VICTOR FINDLER and
CATHERINE FINDLER
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 6363-75

ORDER AND DECISION

For cause, it is

ORDERED that the Decision entered in this case on November 23, 1976, is hereby vacated and set aside.

Pursuant to the determination of the Court as set forth in its Memorandum Findings of Fact and Opinion, filed November 22, 1976, it is

ORDERED and DECIDED that there is a deficiency in income tax due from petitioners for the taxable year 1972 in the amount of \$378.88.

(Signed) Irene F. Scott
Judge

Enter:

ENTERED NOV 29 1976

NOTICE OF APPEAL TO COURT OF APPEALS

UNITED STATES TAX COURT

Nicholas Victor Findler

and Catherine Findler,

Petitioners

VS.

Commissioner of Internal

Revenue,

Respondent

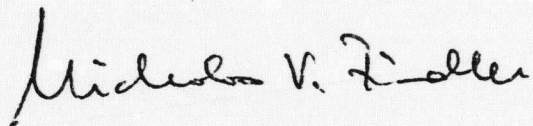
Dkt. No.: 6363-75

NOTICE OF APPEAL

Notice is hereby given that Nicholas V. Findler and Catherine Findler hereby appeal to the United States Court of Appeals for the Second Circuit from the decision of this court entered in the above captioned proceeding on the 29-th day of November, 1976, relating to the deficiency of income tax due from the petitioners for the taxable year 1972 in the amount of \$378.88.

Further, it is noted that the petitioners' motion to the United States Tax Court to vacate its decision on the above matter was denied on January 4, 1977.

Respectfully submitted,

A handwritten signature in cursive script that reads "Nicholas V. Findler".

Nicholas V. Findler

of 583 Kings Highway,
Snyder, NY 14226

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 6363 75

NICHOLAS VICTOR FINDLER & CATHERINE FINDLER

583 Kings Highway

Snyder, New York 14226

PETITIONER.

VS.

COMMISSIONER OF INTERNAL REVENUE,

RESPONDENT.

APPEARANCES FOR PETITIONER:

NAME _____

ADDRESS _____

Date Month Day Year			Filings and Proceedings	Action	Served
July 9, 1975			PETITION FILED: FEE PAID	July 9, 1975	July 10, 1975
July 9, 1975			REQUEST FOR PLACE OF TRIAL at Buffalo, N.Y. by petr.	GRANTED July 9, 1975	July 10, 1975
Aug. 21, 1975			ANSWER by Resp. filed.		Aug. 21, 1975
Mar. 16, 1976			NOTICE OF TRIAL on June 21, 1976 at Buffalo, N.Y.		Mar. 16, 1976
June 21, 1976			TRIAL at Buffalo, N.Y. before Judge Scott.		
			Stipulation of Facts with exhibits attached filed.		
			Serialtim:		
			RESP. OPENING BRIEF DUE: August 20, 1976		
			PETR. REPLY BRIEF DUE: September 20, 1976		
			SUBMITTED TO JUDGE SCOTT		
Aug. 2, 1976			TRANSCRIPT of June 21, 1976 rec'd.		
Aug. 20, 1976			BRIEF for Resp. filed.		AUG 23 1976
Sept. 15, 1976			REPLY BRIEF for Petr. filed.		SEP 15 1976
Sept. 16, 1976			ORDER that the Clerk substitute the pages received Sept. 16, 1976 for the pages indicated by petr. in his informal request for the pages in petr. reply brief filed Sept. 15, 1975. It Is Further ORDER that the Clerk serve on resp. together with a copy of this order copies of those pages referred to above.		SEP 20 1976
(Continued on page 2)					

Nicholas Victor FINDLER AND CATHERINE FINDLER			PETITIONER	PAGE 2
Date	Filings and Proceedings		Action	Served
Month Day Year				
Nov. 22, 1976	MEMORANDUM FINDINGS OF FACT AND OPINION filed, Judge Scott.			Nov. 22, 1976
	Decision will be entered for the respondent.			
Nov. 23, 1976	DECISION ENTERED, Judge Scott.		Vacated See Order 11/29/76	Nov. 23, 1976
Nov. 29, 1976	ORDER, that the Decision entered in this case on			
	Nov. 23, 1976 is vacated and set aside. It is further			
	ORDER AND DECISION ENTERED, Judge Scott.			Nov. 29, 1976
Dec. 30, 1976	MOTION by Petr. for leave to file Motion for Reconsideration of the opinion out of time. (Motion for Reconsideration of Opinion Lodged)		GRANTED Jan. 3, 1977	JAN 4 1977
Dec. 30, 1976	MOTION by Petr. to vacate Decision entered Nov. 29, 1976 (P.M. Timely)		DENIED Jan. 4, 1977	JAN 4 1977
Dec. 30, 1976	MOTION by Petr. for review by the full Court.		See Order Jan. 3, 1977	
Jan. 3, 1977	MOTION by Petr. for Reconsideration of Opinion filed Nov. 22, 1976.		DENIED Jan. 4, 1977	JAN 4 1977
Jan. 3, 1977	ORDER, that Petr's. Motion for review of opinion is denied.			JAN 4 1977
	APPELLATE PROCEEDINGS			
Feb. 14, 1977	MOTION filed by Petrs to proceed on appeal in forma pauperis.			Feb. 15, 1977
Feb. 14, 1977	ORDER that the Clerk of the Court is directed to file the aforesaid motion as of Feb. 14, 1977, and it is ORDERED that that motion is granted and further ORDERED that the Clerk of the Court is directed in the service of same.			Feb. 15, 1977
Feb. 14, 1977	NOTICE OF APPEAL to U.S.C.A., 2nd Cir., filed by Petrs.			Feb. 15, 1977
Feb. 14, 1977	NOTICE of Filing with copy of notice of appeal sent to Chief Counsel, Mr. Meade Whitaker.			Feb. 15, 1977
	(Continued to page 3)			

DOCKET NO. 6363-75[illegible]

UNITED STATES TAX COURT
WASHINGTON

NICHOLAS VICTOR FINDLER and
CATHERINE FINDLER,

Petitioners

vs.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

ENR		
DKT-1	/	li
CLK		
DKT-2		
CAL		
SERV	/	W
STAT		
APPL	/	li
JUDGE		
DKT-3		
FILES		

Docket No. 6363-75

ORDER

The Court on February 14, 1977, received from petitioners a motion to proceed on appeal in forma pauperis. Upon due consideration, it is

ORDERED that the Clerk of the Court file said motion as of the date received. It is further

ORDERED that said motion is granted and the Clerk of the Court is directed to serve a copy of the motion and this order on counsel for respondent and include said motion along with this order in the record on appeal to be assembled and transmitted to the United States Court of Appeals for the Second Circuit.

Howard A. Dawson, Jr.

Chief Judge

He

Dated: Washington, D.C.
February 14, 1977

S... FEB 15 1977

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

NICHOLAS VICTOR FINDLER and
CATHERINE FINDLER,

Docket No. 77-4047

Petitioners-Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

The court noting that Nicholas Victor Findler,
is appealing Pro Se and being advised as to the progress of the
appeal and that notice of appeal was filed on February 14, 1977

IT IS HEREBY ORDERED that the record on appeal be filed
on or before March 28, 1977

IT IS FURTHER ORDERED that appellant is requested to file
eight (8) copies of the brief and eight (8) copies of the appendix
on or before May 30, 1977

IT IS FURTHER ORDERED that if appellant's brief or appendix
is not filed by the time directed, the appeal may be dismissed
forthwith.

IT IS FURTHER ORDERED that ten (10) copies of the brief of
the appellee shall be filed on or before June 30, 1977.

IT IS FURTHER ORDERED that the additional fifteen (15) copies
of the briefs required to be filed by appellee by F.R.A.P. Rule 31(b)
shall be retained by counsel until final disposition of the appeal
subject to the call of the court for whatever use it may direct.

IT IS FURTHER ORDERED that the argument of the appeal be
ready to be heard during the week of July 18, 1977

Dated: February 16, 1977

A. DANIEL FUSARO
Clerk
Vincent A. Carlin
by: Vincent A. Carlin
Chief Deputy Clerk